

Income Tax Brackets and Rates

In 2014, the income limits for all brackets and all filers will be adjusted for inflation and will be as follows (Table 1).^[1]

The top marginal income tax rate of 39.6 percent will hit taxpayers with an adjusted gross income of \$406,751 and higher for single filers and \$457,601 and higher for married filers.

Table 1. 2014 Taxable Income Brackets and Rates

Rate	Single Filers	Married Joint Filers	Head of Household Filers
10%	\$0 to \$9,075	\$0 to \$18,150	\$0 to \$12,950
15%	\$9,076 to \$36,900	\$18,151 to \$73,800	\$12,951 to \$49,400
25%	\$36,901 to \$89,350	\$73,801 to \$148,850	\$49,401 to \$127,550
28%	\$89,351 to \$186,350	\$148,851 to \$226,850	\$127,551 to \$206,600
33%	\$186,351 to \$405,100	\$226,851 to \$405,100	\$206,601 to \$405,100
35%	\$405,101 to 406,750	\$405,101 to 457,600	\$405,101 to \$432,200
39.6%	\$406,751+	\$457,601+	\$432,201+